

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:
In re	:
	:
LEXINGTON PRECISION CORP., <u>et al.</u>,	:
	:
Reorganized Debtors.	:
	:
-----X	

Chapter 11 Case No.
08-11153 (SCC)
(Jointly Administered)

**ORDER GRANTING REORGANIZED DEBTORS'
FOURTH OMNIBUS OBJECTION TO CLAIMS (BOOKS AND RECORDS)**

Upon consideration of the Fourth Omnibus objection to proofs of claim, dated October 25, 2010 (the “**Objection**”)¹ of Lexington Precision Corporation and its wholly-owned subsidiary, Lexington Rubber Group, Inc. (together, the “**Debtors**” or the “**Reorganized Debtors**”); and the Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the Standing Order of Referral of Cases to Bankruptcy Court Judges of the District Court for the Southern District of New York, dated July 19, 1984 (Ward, Acting C.J.); and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having reviewed the Objection; the Court having found and determined that, pursuant to Rule 3007 of the Federal Rules of Bankruptcy Procedure, due and proper notice has been provided to the Notice Parties; and no other or further notice is necessary; and the relief requested in the Objection is in the best interests of the Debtors, their estates, and creditors; and the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and therefore it is

¹ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Objection.

ORDERED that the claim listed on **Exhibit 1** is hereby disallowed and expunged in its entirety; and it is further

ORDERED that Epiq is authorized and directed to delete the claim disallowed and expunged pursuant to this Order from the official claims registry in these chapter 11 cases and to make other changes to the official claims registry as necessary to reflect the terms of this Order; and it is further

ORDERED that this Court hereby retains jurisdiction to hear and determine all matters arising from the interpretation and/or implementation of this Order.

Dated: December 8, 2010
New York, New York

/s/Shelley C. Chapman
HONORABLE SHELLEY C. CHAPMAN
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A

Books and Records Claim

Claimant	Claim No.	Asserted Administrative Claim Amount	Asserted General Unsecured Claim Amount	Modified Administrative Claim Amount	Basis of Objection
Tennessee Department of Revenue c/o Attorney General P.O. Box 20207 Nashville, TN 37202-0207 (Attn: Wilbur E. Hooks, Director)	4510	\$500.00	\$0.00	\$0.00	The Debtors' books and records reflect that claimant is not entitled to the amount claimed.